IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

FRIDAY, THE 5TH JANUARY 2007 / 15TH PAUSHA 1928

WP(C).No. 34222 of 2006(Y)

PETITIONER:

DATA WARE DESIGN LABS (P) LTD.,
TECHNOPARK CAMPUS, THIRUVANANTHAPURAM.

BY ADV. SRI.N.SUKUMARAN

RESPONDENTS:

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1. SALES TAX OFFICER, IIIRD CIRCLE,
THIRUVANANTHAPURAM.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, THIRUVANANTHAPURAM.

3. STATE OF KERALA, REPRESENTED BY
ITS SECRETARY TO TAXES, SECRETARIAT,
THIRUVANANTHAPURAM.

GOVT. PLEADER SRI. SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R. RAMAN, J.

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W.P.(C) NO. 34222 OF 2006

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DATED THIS, THE 5TH DAY OF JANUARY, 2007

J U D G M E N T

The limited prayer made in this writ petition is for a direction to the second respondent appellate authority to consider and dispose of Ext.P2 appeal filed by the petitioner. According to the petitioner, he is a 100% Export Oriented Unit and as such there is no liability to pay any tax. He placed reliance on a decision of this Court in W.P.(C) 18541/2006. It is for the authorities to consider the contention of the petitioner and since the matter is pending in appeal, the merits of the contention cannot be gone into at this stage. The petitioner contends that the time limit fixed by this Court in W.P.(C) 18541/2006 for settling the dues to the Bank and Government expired by 11.12.2006 and hence to ascertain the dues a finality has to be reached early, as otherwise he will loose the benefit of this order. Since the appeal itself is pending consideration, there will be a direction to expedite the hearing of the appeal and dispose of the same in accordance with law, at

any rate, within a period of one month from the date of production of a copy of this judgment by the petitioner. Petitioner shall produce a copy of this judgment before the second respondent for information and compliance.

The writ petition is disposed of as above.

Issue photo copy urgently.

P.R. RAMAN,
(JUDGE)

knc/-